

**2006****Shareholder's Share of Income, Deductions,  
Credits, etc.****K-1 (100S)**

For use by an S corporation and its shareholders only.

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

**A** Shareholder's percentage of stock ownership at year end ..... ● \_\_\_\_\_ %**B** Tax shelter registration number: \_\_\_\_\_ Type: \_\_\_\_\_**C** Check here if this is: ● **(1)** ☐ A final Schedule K-1 **(2)** ☐ An amended Schedule K-1**D** What type of entity is this shareholder? ..... ● **(1)** ☐ Individual **(2)** ☐ Estate/Trust **(3)** ☐ Qualified Exempt Organization**E** Is this shareholder a nonresident of California? ..... ► ☐ Yes ● ☐ No**Caution:** Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law. Combine (b) and (c) where applicable	(e) California source amounts and credits
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities .....			●	►
	<b>2</b> Net income (loss) from rental real estate activities .....			●	►
	<b>3</b> Net income (loss) from other rental activities .....				
	<b>4</b> Portfolio income (loss):				
	<b>a</b> Interest .....			●	►
	<b>b</b> Dividends .....			●	►
	<b>c</b> Royalties .....			●	►
	<b>d</b> Net short-term capital gain (loss) .....			●	►
<b>e</b> Net long-term capital gain (loss) .....			●	►	
<b>f</b> Other portfolio income (loss). Attach schedule .....			●	►	
<b>5</b> Net gain (loss) under IRC Section 1231 (other than due to casualty or theft) .....			●	►	
<b>6</b> Other income (loss). Attach schedule .....			●	►	
<b>Deductions</b>	<b>7</b> Charitable contributions .....				
	<b>8</b> Expense deduction for recovery property (R&TC Sections 17267.2, 17267.6, and 17268, and IRC Section 179). Attach schedule .....				
	<b>9</b> Deductions related to portfolio income (loss). Attach schedule .....				
	<b>10</b> Other deductions. Attach schedule .....				
<b>Investment Interest</b>	<b>11 a</b> Interest expense on investment debts .....			●	►
	<b>b (1)</b> Investment income included on line 4a, line 4b, line 4c, and line 4f above. ....				
	<b>(2)</b> Investment expenses included on line 9 above .....				
<b>Credits</b>	<b>12 a</b> Low-income housing credit. See instructions. Attach schedule .....			●	►
	<b>b</b> Credits related to rental real estate activities other than on line 12(a). Attach schedule .....			●	►
	<b>c</b> Credits related to other rental activities. See instructions. Attach schedule .....			●	►
	<b>d</b> Other credits. Attach schedule .....			●	►
	<b>13</b> Total withholding (equals amount on Form 592-B if calendar year) .....			●	►

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law. Combine (b) and (c) where applicable		(e) California source amounts and credits	
Adjustments and Tax Preference Items	<b>14 a</b> Depreciation adjustment on property placed in service after 12/31/86 . . . . .						
	<b>b</b> Adjusted gain or loss. . . . .						
	<b>c</b> Depletion (other than oil and gas) . . . . .						
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties . . . . .						
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties . . . . .						
	<b>e</b> Other adjustments and tax preference items. Attach schedule. . . . .						
Other State Taxes	<b>15 a</b> Type of income _____						
	<b>b</b> Name of state _____						
	<b>c</b> Total gross income from sources outside California. Attach schedule . . . . .						
	<b>d</b> Total applicable deductions and losses. Attach schedule. . . . .						
	<b>e</b> Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .			•		▶	
Other	<b>16 a</b> Total expenditures to which an IRC Section 59(e) election may apply . . . . .						
	<b>b</b> Type of expenditures _____						
	<b>17</b> Tax-exempt interest income . . . . .						
	<b>18</b> Other tax-exempt income . . . . .						
	<b>19</b> Nondeductible expenses . . . . .						
	<b>20</b> Total taxable dividend distribution paid from accumulated earnings and profits . . . . .			•		▶	
	<b>21</b> Property distributions (including cash) other than dividend distributions reported to you on federal Form 1099-DIV . . . . .			•		▶	
<b>22</b> Amount of loan repayments for "Loans from Shareholders" . . . . .			•		▶		
Supplemental Information	<b>23</b> Supplemental information that is required to be reported separately to each shareholder. See instructions. Attach additional sheet(s) if necessary.						
	<b>Table 1</b> — Each shareholder's share of nonbusiness income from intangibles. See instructions.						
	Interest        \$ _____		Royalties        \$ _____		Dividends        \$ _____		
	1231 Gains/Losses    \$ _____		Capital Gains/Losses    \$ _____		Other        \$ _____		
	<b>FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY</b>						
	<b>Table 2</b> — Unitary shareholder's pro-rata share of business income and factors — See instructions.						
A. Shareholder's share of the S corporation's business income \$ _____							
B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:							
Capital Gains/Losses    \$ _____		Rents/Royalties    \$ _____					
1231 Gains/Losses    \$ _____		Other        \$ _____					
C. Shareholder's share of the S corporation's property, payroll, and sales:							
<b>Factors</b>		<b>Total within and outside California</b>		<b>Total within California</b>			
Property: Beginning		\$ _____		\$ _____			
Ending		\$ _____		\$ _____			
Annual Rent Expense		\$ _____		\$ _____			
Payroll		\$ _____		\$ _____			
Sales		\$ _____		\$ _____			